G.R.S. IX—5]

*Previous references.* 1924-23 (G. 7.)

**File No.** 1[illegible]

**Serial Nos.** 1

*Later references.*
K 1451-23-182

Reserve Cupboard 3/1163

# GENERAL AND REVENUE SECRETARIAT.

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*Serial Nos.*

**Part B for** June 1923.

---

SUBJECT

Proposals for simplification of accounts of Civil officers in charge of Public Works.

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P-071-E

G.F. 185-22-1

D 432

G.R.S. III—3]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

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P. / W) : 1 (

"Proposals for simplification of accounts of Civil Officers in charge of Public Works."

E.

A copy of Mr. Watts' note on the marginally noted subject is forwarded to Assistant Secretary, Branch A, for working up the case in accordance with the instructions laid down in Official Memorandum dated the 20th April 1917.

Dealt
27/6/17

Dealt with the references quoted in the note.

Nor
28-8-17 The points for orders in this case are:—

1) Civil works carried out by civil officers be accounted for as 'Contingencies' of the dept concerned instead of under the P.W. appropriations.

Para-3.

2) Minor Irrigation works costing less than 2500, the ~~title~~ also accounted for in the civil dept instead of the P.W. dept.

do.

3) Simpler system of adjustment of Contributions by Govt for capital works of minor kind

Para 5.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W.D. 84—GPB—60,000—20-7-16

G. 7. 185-22

G.R.S. III—3]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

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paras 6-9

4) Simpler System of audit of expenditure on Construction and repairs of minor Tanks.

paras 10-14.

5) Reduction of the maximum establishment of the Engineer Cadre.

paras ~~2~~-3.

Civil Works

2. As regards the 1st item, the Head of Dept. would, I am to say, welcome the proposal made by the Director in accordance with the System in Madras. Vide also Art. 460. C.S.C. Vol. I.

P. W. S.

The Inspection of Civil Works was done by a Civil Officer acting as a P.W. Dist. but the result has been attended with expenditure on civil buildings without reference to the P.W. Dept. The opinion of the P.W. Secy is very much to be desired whether the Inspection would be in the interest of efficient working of petty Construction and repairs to civil buildings.

Irrigation Works

3. The proposed change in regard to Irrigation works of less than 25-00 Rs. does not seem to be very necessary. It would be sufficient that the P.W. Dept. should have complete information of all Irrigation works undertaken

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W.D. 84—GPB—60,000—20-7-16

Rec.
Gl. 7

W32 G 7 185-223

COMPTROLLER'S OFFICE.

(CIVIL BRANCH.)

## ORDERS.

Whenever received

subject matter (Flags X & Y only & S in the file below) Pages 5-9.

Pages 10-11.

X R

H for M.

## NOTES.

The opinion of the Rev Commissioner and of the Asst Secy is very on this point. -

4. As regards (Minute 3/4) there is no objection to the adoption of Mr Datta's proposal if the Comptroller is agreeable - He may be consulted in this matter.

5. The question of reducing the establishment has been argued for the present - Decn of 28-4-1914 The revision of the staff was sanctioned ~~for~~ tentatively for 3 years - The Rev Comm ~~recommended~~ recommended that the st should be made permanent - The chief Engineer having observed that he was considering the revision of the establishment and that he would shortly submit his proposals in the matter, prob- have recently issued orders Continuing the present establishment till the end of the current year -

final secy). For orders -

18 8-9-17.

1847 2nd members)

I agree.

1154/17/9

19 18.9.17

1719 W

4/9/17

G. H. 185—2 —
D 432

G.R.S. III—3]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

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?

I am not quite sure if
an open plate if
an envelope - is compelled
to pass remarks -
especially the Fl copy
in his draft Statement
rule. Perhaps should like
to have the Hdqrs opinion
before recording myself

Perhaps the passing
remark we may insert
that a Note of enquiry
is need - Eg Accountant
Gl. Should like the
Postage - other schemes
only tentative & enquiries
to have Contemplated.

GEN. & REGISTRY SECTION
FINANCIAL
24 SEP 1917

Yes
20.9

Assistant.
Please put up the reply
& send to Hdqrs for favourable opn.

CMG
21/9/17

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Filed with the connected file.

W.D. 84—GPR—60,000—20-7-16

24-9-17. Hdqrs. 18
24.9.17.

G. 7 185-22.

G.R.S. III—3]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

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As regards accts procedure suggested in paras 1 to 9 I see no objection to the changes proposed except that I think that a Register of works should be maintained in respect of minor Irrigation works. It is likely that works costing Rs 2500 or so will be paid in several bills and it would be useful to have a register showing the expenditure in several months in separate columns. Form 104 C&E is not very suitable for this purpose. Also it seems necessary to keep a Register of estimates & allotments, to watch the apportionment of the lump sum allotments amongst the several works.

I understand that both these registers are maintained by Tahsildars & Collectors in charge of such works in Madras (vide pages 160-161 of Boy R standing

*N.B.*—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W.D. 84—GPB—60,000—20-7-16

will be placed in file if any
8/10

G. 7. 185-22

6

G.R.S. III—3]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

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Flag S.M.

Flag K.

This is very necessary
CBS
9/10.

orders Vol I).

As regards the question of establishment attention is invited to the T.O. of 6.9.1917.[x] Unless the Dept[t] can shew that there is early prospect of work developing to the extent contemplated in the order of 1914.[x] I quite agree that the establishment is susceptible of material reduction.

I also think that a fourth grade acct is necessary to keep the maramatte accounts of a District. Though the amount spent annually is small it is made up of a large number of small items over which vigilant check is necessary. The Civil Commissioner has to depend to a very large extent in accounts matters on the accountant and it would be, in my opinion, a good policy to keep a trained & reliable accountant attached to the Maramat Branch.

Vide minute of 20.9.17 [21]
JM
8/10/17

final Secy). K

* CASB Dept[t] to be circulated for information & guidance of Civil Commissioners & others concerned.
CBS
9/10/17

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W.D. 84—GPB—60,000—20-7-18

G. 7/185-12

7

e. Memo of points for orders with notes thereon to facilitate discussion.

(3) Civil Officers accounts.

(i) The points for orders are indicated in the note of the Assistant Secretary Branch.II.

(ii) The Financial Secretary is ~~fully~~ friendly agreeable to the adoption of the accounts procedure suggested by the Special Officer, but suggests in respect of Minor Irrigation works and the addition of 2 registers viz, a register of works and estimates and a register of allotments as in Madras.

Regarding the reduction of the ~~mechanical~~ marahamut establishment attention is invited to the Government Order of 6th September 1917 - passed in consultation with the Chief Engineer.

(iii) The Revenue Commissioner's opinion in the matter of Civil officers accounts ~~is contained in paper flagged.~~

Received on 29th Nov-1915 seems also to be favourable to the adoption of Mr. Datta's account procedure—

Order of 18-12 2nd member.

Comm-Rev Comm.

18

24.10.17:—

TSR
16/10

G. F. 1915-21 8

G.R.S. III—3]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

---

Forwarded with Compliments to the Revenue Commissioner in Mysore for favour of his opinion on the several suggestions of Mr. Datta in his note on the simplification of Civil Opium accounts.

By order of the Hon'ble & Revd Members :—

H. Revenue Department.

24.10.17. For Chief Secy:—

Rd 24.10.17

A note containing my views on Mr Datta's proposal is herewith appended.

Revenue

4/12/17

Put up a draft order accepting Mr. Datta's proposals as explained in Rev Comrs note (1), (2) & (4) and reserving for separate consideration (3) & 5

To be ready by tomorrow. 10.12.17

Misc No 2073 of 17

Revenue Secretariat

RECD. on 7 DEC 1917

8277

5 PM

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W.D. 84—GPB—60,000—20-7-16

The points for orders in Mr. Datta's note are five, as indicated in the Financial Assistant Secretary's note dated 8th September 1917. I note below my opinions on each of these points seriatum.

(1) Civil works of a petty nature carried out by Civil Officers:--

There is no objection to these works being accounted for as contingencies of the Departments concerned as proposed by Mr. Datta and as provided for in Clause 22 of Appendix BBBB, of the Civil Account Code.

(2) Minor irrigation works costing less than Rs.2500/- carried out in the Revenue Department:--

These works are often paid for in more than one bill and it will be useful to have a register showing the progress of the work in several months. I agree, therefore, with the Financial Secretary in the opinion that a register in Form No. 104 Civil Account Code will not suffice in their case. I do not, however, see the necessity for keeping a register of estimates and allotments in addition to a register of works. In my opinion, it would suffice if a register of works in the Form given in page 309 of Volume II of the Madras Standing Orders of the Board of Revenue is maintained with additional columns for the date of sanction of the estimates, the authority sanctioning, the total amount of the estimate, the expenditure incurred on the work in previous years and the allotment for the current year.

(3) Simpler system of adjustment of ryots' contribution:--

I am unable to follow Mr. Datta's remarks in this connection in para 5 of his note. I see, however, that the rules

rules on this point given in the Government Orders of 29th August 1916 and 10th March 1917 are not very clear, and I shall address the Government separately in this matter.

(4) Simpler system of audit in the Comptroller's office in respect of these works:--

These remarks are evidently intended for the Account Office and no opinion appears to be called for from me.

(5) The Maramat Establishment of the Deputy Commissioners:--

The question of the re-organisation of the Maramat Establishment has been separately raised and Government have called for revised proposals in the light of Mr. Datta's note. (Vide letter No. R.2827 dated the 14th September 1917 from the Revenue Secretary to Government). I am in communication with the Deputy Commissioners in this matter and my proposals will be submitted in due course.

for Offg. Revenue Commissioner.
absent on casual leave.

G. & T. 1857-09

G.R.S. III—3]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Dated:
HMC
10-12-17

Draft order dated

HMC
11-12-17. The Rev Commissions opinion has been obtained as per order of the Committee.

A draft order has also been submitted to facilitate disposal. This is a non-contentious matter, may be approved by the Committee of the Vth and 12th members by circulation.

I would however respectfully suggest that it would be desirable to consult the Pay Dept in regard to one important point in the draft order. viz the raising of the limit of minor civil works to be executed civil opinion from 250 to 2500 as in Madras as suggested by Mr Dallas. This has however been agreed to by the Hdqrs & Rev Commrs.

Chief Engr) - 18
17.12.17.

Special matter
(Page 11) in accordance
with office Memo of
30.4-1917- Procedure
in re Mr Dallas note.

para 2 of
draft & memo.
also

Yes
HMC

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W.D. 81—GPB—60,000—20-7-16

2/1 Q. 2. 1852 2.
12
2432

G.R.S. III—3]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

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II
MARCH 1917
Loco
H 1507—17

Forwarded with compliments. 6—
the Chief Engineer E.W. Area for
favour of an expression of
his views on the suggestion
of Mr. Dalla — (Vide Staff-
order — ).
B.O.
18 Brennan Lyons
18-12-17

R. O. No. 176 / A.W.D
of 20-12-17
Please return
with your views.
17
20/12/17
A.D.

Separate note put up.
MB
15/1/18
Asst. Engr.)
Executive Engr.
24/1/18

*N.B.*—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W.D. 84—GPB—60,000—20-7-16

P.W.D. 12]

15

General ~~and Revenue~~ P. W. Secretariat. | Serial No. | Q-7 File No. 55 of 191 .

Returned to the Assistant Financial Secretary with compliments.

E.O. No. 157 P.W.D. dt 3-2-1919

2. The Committee appointed to study the proposals of the P. W. D. Re-organisation Committee met on the 20th December 1918. They had not sufficient time to submit their recommendations in that behalf. They will be submitted shortly.

SECRETARIAT. BANGALORE. 3 FEB 1919

72 1701-18

3. The proposals of Mr. Datta regarding the simplification of the Civil officers accounts are herewith submitted as desired in your D.O. of the 31st January 1919 with the following remarks:-

(1) The proposal to increase the powers of sanction of the Civil officers, according to the ruling in the Civil Account Code, in respect of petty construction and repairs of Civil buildings may be given effect to, provided the requisite establishment is made available.

(2) It is a question intimately connected with the re-organisation of the Marahmat establishment under the Deputy Commissioners and the creation of a separate agency for carrying out District Fund works. To what extent decentralisation is desirable or necessary on this matter is to be decided in connection with the Local Self-Government scheme.

(3) Works involving structural alterations should be carried out in consultation with the Public Works Department.

NOTE—Contn. sheet.

4.

GPB—3,000—17-12-14

P.W.D. 12]

14

~~General and Revenue~~
P. W. Secretariat.

G & I File No. 185 of 1912

Serial No.

4. The other points raised in the note have bearing on minor details which should be arranged according to the convenience of the Deputy Commissioners.

R W Sindaram

Deputy Chief Engineer of Mysore.

Bangalore,
3rd January 1919.

Accompaniments:
G. O. S. file No. 541-16 L. A.

Henry)

18
29.2.19

NOTE—Contn. sheet.

GPB—3,000—17-12-14

F. – 185 – 25 US

G.R.S. III—3]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Mr Datta's Note

Simplification of Accounts of Civil Officers in charge of Public Works.

The further report promised by the Asst Secy P.W.D is not yet received. A D.O. Reminder is submitted for approval

30/1/1919
MM

Flag A.

Included in the Agenda for Finance Committee Meeting

Line
30.1.19.

From the P. W. Secy. Note dy 3-2-1919. -- Gives his opinion on the Mr. Datta's proposals and forwards the connected file

Subd.

It is for orders whether the file is to be referred to Rev. Sectt with regard to Para 2 of P. W. Secy's Note dy 3-2-1919.

The Subject is included in the Agenda of Fin. Committee Meeting

RS.
11/2/19.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

No. 72/701-18

G.R.S. III—3]

7.7.1/85=22.

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

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The Asst Secy. P.C.O. has seen me personally in connection with this. He said that the same subject is being dealt with by the 3 or 4 different Committees, and that unless the working out of terms is co-ordinated, any rules issued as to the instrument, any one of terms, are liable to be of very practical use.

Yr
11.2.19.

U/S has ordered Hist Lieutenant This again to the Permanent U/S on return from leave.

RS
11-2-1919

Vide P.C.O. Secy's note in the Red file
The draft rules ~~is included~~ to
be signed be placed before
the Finance Committee. (Included in the agenda)

Yesterday

18
27/2/19.

Subd.
The Subject is included in the agenda

RS

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

The Fin Com President (or Members) does not seem inclined to have such items on the Committee's agenda.
U/S will please speak about this.

Yr
7/4

Yr
18/2/19

G. F. 185-18.

Simplification of Accounts of Civil Officers in charge of Public Works.

H 1701-18.

G.R.S. III—3]

751

## ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Linked File. B.

Subd. with reference to Under Secy's orders dt 7-4-1919.

1. Kind reference may be made to Finl. Under Secy's note dt 1-4-1919. in The file on The Accounts of C.P.S. That Subject too was not put up for The Finance Committee Meeting before The issue of orders This procedure in That case was

*N.B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.*

RS

G.7.185-2762-19

G.R.S. III—3]

## ROUTINE NOTES.

751
91-17- [To be used only for notes, requisitions, etc., not intended for permanent record.]

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perhaps considered unnecessary. The same loss perhaps in the present case of simplification of Accounts of ~~P. Wor~~ public works in charge of Civil Officers.

RS. 15/4/19. A copy of the Proceedings of the last Finance Committee Meeting is also put up.

RS 15/4 22/4/19

Please see the final steps note D 7-4-1919.

N.B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.

14-5-19

2704 (Henry) 15/5

Draft-ads May kindly be submitted to Govt for being placed before Council, if approved. RS 15/5

G.R.S. III—3]

2768 (9
Q. 7 1855-78

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

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R 4701—18

The Comptr's opinion & suggestions on the draft order & memorandum may be obtained by sending the file to him upon which my compliments.

M
19/5—18
19/5

W 226
22 MAY 1919

Comptr)
- vide overleaf.

*N.B.*—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G.7.185-22
Note Rec: 244/K dt 27.6.49

The limit of sanction to and execution of ~~such~~ Civil works by Civil Officers is proposed to be fixed at Rs 2,500 as provided for in Clause (4) of App.BBBB of C.A.C. Mr.Datta did not suggest the raising of the limit of Rs 250 but merely recommended the adoption of a procedure similar to that obtaining in Madras with regard to such petty works. The essence of the system is that there should be a single bill treated as first and final and accounted for once for all in a contingent bill. If this is not possible in the case of irrigation works, it is not very likely that it would be feasible in respect of Civil Works.

2. The number of works requiring professional supervision by the P.W.D. would be larger with the higher limit of Rs 2500 and there would be additional work throw on Deputy Commissioners with no appreciable relief to th P.W.D. The present limit of Rs 250/- may therefore be retained and the existing arrangements for execution of works left undisturbed, the only change being with respect to the method of accounting. A register in C.A.C. Form 104 may be maintained for these works in the Deputy Commissioner's Office and in the Audit Office and the bill itself may contain a note of the amount of estimate and a completion certificate. If the raising of the limit to Rs 2500 is desirable this question may be separately considered.

This is also the Pr. Secy's view

3. In regard to Irrigation Works, the powers of Deputy Commissioners are wider, being unlimited for earthwork and extending up to Rs 2500 for the restoration of all minor tanks. In these cases, it may not be possible to settle in a single bill the claims for work done and there may be need to have recourse to departmental labour and payment on Muster Rolls. A register of works in the form prescribed in Madras Board's Standing Order Volume II would be necessary as pointed out by the Financial Secretary and may be maintained. No separate

73955

register of estimates or allotments seems necessary as the requisite information can be conveniently noted in the columns provided for the purpose in the register of works. It will be sufficient if the unallotted reserve is worked out on a page of the same register. When a work is paid for in more than one bill, the expenditure on the previous bill or bills will be brought forward in the last bill. An extract from the register of works should be sent to the audit office every quarter and be verified with the paid bills received with the Treasury Accounts and recorded in a register in Form No.104 in which a little space may be left between one work and another, for recording the successive outlay on each.

4 Under the above system, Civil Officers will no longer pay bills by means of pass orders, but will pass the bills for payment at Treasuries and pay smaller bills from a permanent advance fixed so as to cover, with three recoupments a month, all ordinary outlay for Civil and Irrigation Works. The permanent advance may be distributed among Amildars or Assistant Commissioners, but one consolidated bill should be presented for recoupment at the treasury supported by vouchers for all payments. The head "P.W.Bills Payable" will cease to be operated on by Civil Officers and to minimise differences between the amount of bills passed and taken into the register of works and the amount of bills paid at treasuries, it may be ruled that bills should be passed not later than the 25th of each month ~~and current for about a week~~ and cashed within the same month if possible. There would still be instances of uncashed bills and for reconciling the Audit Office register with that of the Deputy Commissioner the latter may be required to send along with the quarterly abstracts of their register a list of bills passed by them in the quarter for payment at the Treasury.

5 Orders have already been passed in Government O

2768.

H 6633-82/G.7. 90-17-4 G.7.185=22

H 1701-18

No. dated 24-4-1918 in regard to the procedure for accounting for recoverable expenditure on maintenance and restoration for recovery and for agreement of figures on the books of the Revenue Department, the Treasury and the Comptroller's Office. This part of the draft may therefore be suitably modified.

W. H. Maddan

Comptroller.

Ro
26/6/19

Subd with reference to H. Secy's orders of 19-5-1919

88
28/6/19

Please peruse attached draft-
Remarks as Complis opinion. The
Pol. Secy's and Rev Commrs opinions
are also enclosed.

18
1.7.19.

Typed Revised draft duly flagged & Subd

88.
3/7/19

18
4/7

DEWAN'S OFFICE.
Recd. on JUL 18 1919
Reg. No. 494.

Commrs matter

(Dewan)

(Draft approved by the Dewan)

18/7/19

18
18/7

(minute 30/7 Secy Secy) Instructions of circulation

18/8/19

G. R. S. III-2]

General and Revenue Secretariat.

G. J. File No. 185 of 1919.2.

| Serial No. | |
|---|---|
| | The draft order seems to be Suitable may be approved<br>Sd<br>4/8/19<br>I agree<br>Reed<br>6.8.19 |

NOTE—Contn. sheet.

G. 7. 1852

(For Disposal at a Meeting.) No. C. 73

1. 8. 1919

# GENERAL AND REVENUE SECRETARIAT.

**Council Matter.**

---

## SUBJECT.

(Clause xii of the Schedule.)

Draft order relating to the simplification of Accounts of Civil Officers in charge of Public Works.

## CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

C S Balcesun Secretary

.....1st August.....1919. Chief *Secretary to Government.*

---

**Extraordinary Member of Council.** 8. 8. 19.

33-98. 5.8.19 **First Member of Council.** Opinion recorded 6.8.19

569 4.8.19 **Second Member of Council.** 5/8/19

46 2.8.19 Third Member of Council. Opinion recorded 4/8/19

GPB—1,000—3-2-14

G. 7. 1865 (3) 22

C.73

Subject.-Clause XII of the Schedule.

Draft order relating to the simplificati
of Accounts of Civil Officers in charge of
Public Works.

Opinion of the Council.

14/8/29
Bring up with the
orders re Manual-Dept
& restoration minor tanks,
repairs of civil buildings &c.
CBS

D 545

Forwarded, with compliments, to the Financial Secretary to Government, for necessary action.

CBS
15/8/29

Very carefully
15-8-29

XXX 16
16/8

G. R. S. III-2]

General and Revenue Secretariat. | 47 File No. 183 of 1912

Serial No.

1/.

orders have now been passed directing the transfer of the working of the minor tanks restoration scheme from the Revenue to the Public Works Dept^t with effect from 1.10.22 (Vide Go. No. R 1299-1309-L. R 15-22-1 dt 8.9.22) According to para 129 of the order, the entire allotment for tank restoration work and other civil works now undertaken in the Revenue Dept^t are placed at the disposal of the Executive Engineers of the respective divisions and the entire managanat establishment is also absorbed in the Public Works Dept^t.

In the last para of the order the Chief Engineer for Irrigation is requested to submit for the approval of Govt revised rules in view of the altered arrangements sanctioned in the order. The departmental and account procedures relating to these works can may with advantage be considered together and the rules to be framed by the Chief Engineer may be in two parts for the two Departments referred to above.

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

47 File No. 185 of 19 22

Serial No.

The accounts to be kept and the procedure to be adopted for keeping such accounts ~~should~~ have to be considered with reference to the revised arrangements sanctioned in the order of 9-12-22. In these circumstances it will be necessary to consider Mr. Dalton's proposals for simplification of accounts. The Special Committee's proposals for maintaining Capital and Rev accounts (vide limited file) for ~~the~~ bunk works and the departmental rules of procedure together. The papers will if approved be thereafter transferred to the P.W. Secretary to Govt for consideration along with the revised rules to be framed in that dept in consultation with the Comptroller and the Revenue Commissioner.

15/12/22

H Srey

Yes 26.11.22

Forwarded with Compliments to the Secretary to Govt P.W.D

Bangalore 27.11.22 for H Srey

Registered No. 387 dated 27-12-22

27.11.22 Submitted

1/12/22

NOTE—Contn. sheet.

P. T. O.

24665

Public works Secretariat. | 47 File No. 185 of 1922

Serial No.

No. 812 dated 9-12-22

Returned to the Financial Secretary to Government, with compliments-

2. The question of simplifying the accounts to be maintained by Civil Officers in charge of Public Works, vanishes now that the Civil Marahmat Department has been abolished and the works have been transferred to the P.W.Department-

In the P.W.D., the accounts of these works will be maintained according to the system prescrib for that Department, as all classes of works execut by a department should be accounted for under one set of rules-

3. The revised Minor Tank Restoration Rules called for from the Chief Engineer for Irrigation, in para 36 of G.O.No.R.1299-1309/L.R.15-22-1 dated 8th September 1922, will be submitted by that officer in due course. They have no connection with the question of simplifying the accounts to be maintained by Civil Officers when they are ~~were~~ in charge of execution of Public Works-

4. The annual capital and revenue accounts of irrigation works relate to major as well as minor tanks and have no connection with the monthly accounts of minor tank restoration or repair of civil buildings. The former may therefore be disposed of independently.

Secretary to Government
P.W.Department

NOTE—Contn. sheet.

G. R. S. III-2.

General and Revenue Secretariat.

G.F. File No. 185 of 1922

Serial No.

Though the Civil Maramat Dept has been abolished, Civil Officers still continue to execute Civil works of a minor character. They have been relieved only of tanks work. ~~Even~~ As regards Civil works the P.W.D has already given its opinion & this has been adopted in the draft order already approved for issue but withheld pending issue of orders on the reorganisation of the Maramat Dept. Even as regards irrigation works previously executed by the Revenue Dept and now transferred to the Control of the P.W.D, the procedure in respect of tankworks costing less than Rs 2,500 admit of the simplification suggested by Mr. Datta: It is not understood why the elaborate procedure prescribed for major works should be adopted further as stated in the P.W. Secys note. The opinion of the present Secretary for Irrigation may be obtained on the ~~point~~ draft order now revised in pencil. If the P.W. Concurs, the draft may also be sent to Council for ~~issue~~ opinion before issue

NOTE—Contn. sheet.

G. R. S. III-2)

General and Revenue Secretariat.

4-7 185-22

File No. 00 of 192

Serial No.

As regards para 3 of the P.W. Secy's D.O. it may be noted that it would be convenient if all the rules appertaining to minor tank restoration works — departmental as well as ~~accounts~~ those relating to accounts — were issued together. The account rules of the former should of course be in accordance with the simplified procedure authorised in the draft orders put up.

The subject of capital and revenue accounts to be maintained in respect of irrigation works referred to in para 4 will be separately dealt with in the connected file.

H E Gray)

13/3/23

NOTE—Contn. sheet.

Serial No.

Mr. Datta made some suggestions in regard to the accounts kept by Civil Officers working as Public Works Disbursers. Orders on these suggestions were not passed pending decision of the question of the transfer of maramat works to the Public Works Department. This question has now been settled and the Deputy Commissioners have been relieved of their whole work as Public Works Disbursers. There are now only two Civil Officers operating upon works grants viz. the Inspector General of Police and the Chief Commandant, and whatever simplification is adopted will only be in respect of the accounts kept by these two officers.

The suggestions made by Mr. Datta were three:-

1) adoption of the simplified procedure prescribed in regard to petty construction and repairs;

2) -do- in regard to Minor Tank Works;

and 3) -do- for accounting for contributions for works coming under (2) above received in the form of cash or labour.

Tank Works have all been transferred to the Public Works Department and the P.W.Secretary considers that the general procedure followed in his department may be applied in the case of these works also. If any simplification in the procedure now

Form 104 - C. A. C. Vol Vol II

6 - 7 1885 - 5

| Authority sanctioning expenditure | | | | | Note of audit | | | Remarks |
|---|---|---|---|---|---|---|---|---|
| Authority | No | Date | Subject matter of order | amount | No of Voucher | Month | amount | Reference to Objection &c. |
| | | | | Rs a P | | | Rs as P | |

D 549-G

G. R S. III-2]

General and Revenue Secretariat. | G. & File No. 18[illegible] of 19[illegible]2

Serial No.

now followed in respect of these works is possible, it should be equally possible in the case of similar small works classified under Roads and Buildings. This is a general question concerning the simplification of the system of the Public Works accounts as a whole and the opinion of the Chief Engineers and the Comptroller may be invited about it. The procedure recommended by Mr. Datta in regard to small original and repair works carried out by the remaining Civil Officers working as Public Works Disbursers viz. the Inspector General of Police and the Chief Commandant may be adopted as already decided.

His proposal in regard to accounting of contributions already approved may also be given effect to.

A ~~small~~ new draft in supersession of the old ~~long~~ draft is put up.

Forwarded to the Comptroller for favour of opinion in regard to paras 1 and 2 of the draft put up.

22/3/23

D.O.No.G.103-G23

416:1 29/3/23

CONTROLLER'S 26 252 24 MAR. 923

W.A. & Misc.

W.A.P. 16999 24/3/23

2/file

U.O.No.764/WAD.dis dated 4-6-23

Retransmitted with compliments. Para one of the draft Government Order provides for the simplified form of account recommended by Mr. Datta being brought into effect in the case of repairs and minor original works

NOTE—Contn. sheet.

6 JUN 1923

G. R. S. III-2.

General and Revenue Secretariat.

4.7 File No. 185 of 1922

Serial No.

Works carried out by the Inspector General of Police and the Chief Commandant. The Inspector General of Police may conveniently cease to be a Public Works Disburser, the outlay incurred by him under existing powers of sanction, which limit it to Rs250/- for both original works and repairs in his base, being treated as a contingent charge and the registers mentioned in para 4 of the Note being maintained.

2. The Chief Commandant is empowered to incur outlay to the extent of Rs500/- for original works and Rs1,000/- for repairs and is often permitted to execute works exceeding this limit under Government Order No.P.W.557-C0 B. 2184-37 of 12th September 1922. The statement given below shows the expenditure incurred and the number of works carried out by him during the three preceeding years.

Expenditure.

| Year. | Original Works | Repairs |
|---|---|---|
| 19-20 ... | Rs. 5672 | Rs. 17724 |
| 20-21 ... | " 8675 | " 25850 |
| 21-22 ... | " 8803 | " 23744 |
| Total | " 23150 | " 66818 |
| Average ... | 7717 | ... 22273 |

Works

Original Works.

| Year | Below Rs500/- No. | Below Rs1000/- and above 500. No. | Above Rs1,000/- No. |
|---|---|---|---|
| 19-20 ... | 23 ... | 3 ... | - |
| 20-21 ... | 22 ... | 5 ... | 2 |
| 21-22 ... | 21 ... | 5 ... | 2 |
| Total | 66 | 13 | 5 |
| Average | 22 | 5 | 2 |

NOTE—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat. | 4·J File No. 165 of 1922

Serial No.

| | Repairs. | | |
|---|---|---|---|
| | ₹ | ₹ | ₹ |
| 19-20 ... | 20 ... | 19 ... | 4 |
| 20-21 ... | 47 ... | 26 ... | 4 |
| 21-22 ... | 34 ... | 22 ... | 8 |
| Total | 101 | 67 | 16 |
| Average | 34 | 22 | 86 |

For the execution of works and repairs carried out on such a large scale involving an outlay of about ₹30,000/- per annum, the Chief Commandant has only a Sub Overseer upon whom he has to depend for preparing estimates, carrying out the works and taking measurements and virtually accepting the claims preferred in the bills. The Military Officers who are supposed to inspect, check-measure, and pass the work lack the technical training and knowledge which are necessary to exercise a satisfactory control over expenditure. In the office of the Chief Commandant, there is no Accountant trained in the Public Works System of account. The condition of accounts received leaves much to be desired. I would therefore suggest that some restriction may be imposed on the powers of the Chief Commandant in respect of execution of works by limiting his powers to ₹250/- for original works and ₹500/- for repairs. The system and the registers of account to be maintained may be those suggested by Mr. Datta and the outlay incurred may be treated as contingent expenditure. This officer may also cease to be a Public Works Disbursing

3. It will not be necessary in the event of the above proposals being approved to grant a separate

NOTE—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat.

G.J. File No. 185 of 1922

Serial No.

permanent advance for works expenditure. The present advance and grant for contingencies has to be suitably enhanced.

4. As regards para 2 of the draft Government Order dealing with the watching of recovery of contributions from ryots, it may be observed that under Government Order No.R.3910-20 L.R. 15-19-24 of 6th February 1920, the officers of the Revenue and the Public Works Departments are precluded from recovering from the ryots, the amount of contribution in advance of sanction to estimates. And from paras 25 & 35 of Government Order No.R.1299-1309 L.R.15-22 of 8th September 1922, it is seen that Government intend taking legislative action to levy compulsorily the ryots' contribution at one fourth of the estimated cost of restoration of minor tanks as a temporary addition to the wet assessment. If this is done, the necessity for the adoption of the system of adjustment and audit of contributions by ryots proposed by Mr. Datta in para 6 of this note will not arise as the entire outlay on the restoration of these tanks will be debited to State Funds, and the contribution treated either as receipts or as reduction of expenditure.

T. Madhava Rao
Comptroller.

MSR/4-6

RB 4/6

M 4/6.

The suggestions contained in paras 1 to 3 of the Comptroller's note above

NOTE—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat.

File No. 185 of 1922.

Serial No.

may be adopted. If this is approved suitable alterations made in the draft order put up.

As regards the point raised in para 4 it has been noted that till the proposed new legislation comes into force and the procedure altered, the existing procedure has to continue. Para 2 of the draft order may therefore remain as it is.

7/6/23

7/6/23

Attention is invited to my note dt 22-3-23 and the complete reply is awaited whether the Inspr General of Police and the Chief Engineer may come to some decision between themselves. The outlay incurred by the former is comparatively small and it may well be treated as Contingent expenditure of Police Dept. The latter carries out more work unless his powers are curtailed as suggested by Comptr he cannot pass it to the P.W.D. Divisions.

Draft legislative action in regard to appeals against conviction and sentence by Magistrates

NOTE—Contn. sheet.

Agree with this. Let the bill be taken up.

7/6/23

DEWAN'S OFFICE.
Recd. on JUN 12 1923
Reg. No. 72169

G. R. S. III-21

General and Revenue Secretariat.

G. F File No. 185 of 19 22 — 23.

Serial No.

File for the present stamps when the new bill is passed into law — May 1923

P. S. 1923

Statement

~~Chart~~ showing the powers ~~to be~~ delegated to several officers of the Department.

| | Powers as at present. | | | Powers proposed. | | |
|---|---|---|---|---|---|---|
| | Original works costing. | Petty repairs. | Grants. | Original works costing. | Petty repairs. | Grants. |
| Inspector General. | Rs. 1,000/- | Rs.250/- | Rs.500/- | Rs. 1,500/- | Rs.500/- | Rs.750/- |
| Circle Inspectors. | ... | " 100/- | ... | ~~xxxxxxxx~~/- | 200/- | " 100/- |
| District do. | ... | ... | ... | ... | 50/- | ... |
| Head Masters of High Schools. | ... | ... | ... | ... | 50/- | ... |

V Venkata Rao

Superintendent, Gen: & Rev: Sectt.
For Chief Secretary to Government.

K.M.R.6.

SUBJECT :- Mr. Datta's proposals for simplification of Accounts of Civil Officers in charge of Public Works.

G.R.S. VI-71]

~~SUBJECT~~.....

.....

.....

*Diary No. of letter replied to*.....

General and Revenue Secretariat

( )

. . , *the* *191* .

Date of issue.....

Signed by.....

*May this be*

*i Printed?*

*ii treated as a standing order?*

*iii published in the Gazette English part?*

*iv translated?*

*v placed at the disposal of the press?*

*vi published in the Gazette Kannada part?*

Under the existing arrangement by Executive Engineers, Divisional . . . . . Works — (Paras 102 of M^r Datta's note)

**Section**

**File No.**

**Serial No.**

*Proceedings of the Government of His Highness the Maharaja of Mysore.*

*Read.*—

Note dated 15th August 1917 from Mr. K.L.Datta, Special Officer on the subject of simplification of Accounts of Civil Officers in charge of Public Works.

Order Thereon:— **No.**

2. In his note read above ~~Mr. Datta~~ Mr. Chaitopadhya has pointed out that the present system of accounting for expenditure relating to ~~Petty Construction and Re-~~ Civil and Irrigation works

over.

M^r Datta's note 1916 Civil P. Works Estimates Undisp. . . . . Civil P. Works Estimates — Rs. 2500 and below excluded the P.W.D. Manual — Rules & Codes only.

~~Repairs of buildings and minor~~ Irriga-
in charge of
tion Works ~~executed by~~ Civil Officers
is in the same detail as in respect
of large works in charge of Public
Works Officers; that the construc-
tion of all petty buildings and ordi-
nary repairs to all civil buildings
within the limits of sanction
~~up to a limit of Rs.2500~~ may be carried
out by Civil Officers concerned, ---
that in the latter case such repair work
provided ~~such works~~ do not involve
any structural alterations to build-
ings in charge of Public Works Offi-
cers and ~~the repairs~~ are confined
to trifling items and that the simpler
Madras
system of accounts in force in ~~British~~
~~India~~ may with advantage be adopted
in Mysore. He has also pointed out
that the cost of Maramat Establishment
employed for supervision of works exe-
cuted by Civil Officers is disproportionately
large and has suggested some reduction
the
in that establishment till Schems for
the restoration and maintenance of

that as regards
civil works it is necessary
to accomplish measures
in charge of civil offi
in the immediate vicinity of
of maintaining supervising
establishment

Charging such works as
~~Recurring~~ carrying out of sanctioned
repairs to a single item

List of enclosures.

As regards Municipalities
also he suggests that they
~~suggested~~ ~~be allowed~~
a similar procedure may
perhaps be adopted

that works limited
to Rs 2500
may be carried out in the

C.D Circle by Executive
in the W.D from Civil
Officers and regarding
the allowance to be drawn

Copied by

Examined by

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

*(Continuation sheet draft form.)*

tanks are matured and their execution is taken more expeditiously than at present in accordance with the decision of Government to pursue a vigorous policy in this matter.

3.- Government agree with ~~Mr. Datta~~ Mr. Chatterjee that expenditure on Petty Construction and Repairs of buildings ~~etc.~~, in charge of civil agency, ~~not exceeding Rs.2500/- and also~~ but not involving any structural alterations to buildings in charge of the Public Works Department executed by Civil Officers should be treated as contingent expenditure of the Department incurring it as provided for in Clause U of Appendix B.B.B.B. of the Civil Account Code Volume I, and that the present elaborate system of accounting for these works as in the Public Works system of accounts be dispensed with.

4. As regards minor Irrigation works costing less than Rs.2500/- in respect of which also a simpler sys-

Mal- the accounts of Expenditure relating to works may be simplified as proposed in and as well as repairs

GPB—20,000—7-7-14

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

system of account procedure is suggest-
ed by Mr. Datta, Government generally
accept his suggestion but they consi-
der that as these works are likely to
be paid for often in more than one --
bill a register of works showing the
progress of the work in the several -
months should be maintained in the --
Revenue Department as recommended by
the Revenue Commissioner.

4. Government accept also the --
simpler system of adjustment and audit
in regard to the contribution by ryots
for earth work in respect of the cons-
truction and restoration of minor tanks.

5. The several changes in the sys-
tem of accounts of Civil Officers accept-
ed by Government are indicated in de-
tail in the memo accompanying this or-
der.

6. The question of the reduction
of the Maramat Establishment of the --
Deputy-Commissioners raised in Paras -

GPB—20,000—7-7-14

5

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

Paras 10 to 14 of ~~Mr. Datta~~'s note is separately under consideration and final orders of Government will be passed on receipt of proposals from the Revenue Commissioner and Chief Engineer.

~~Chief~~ Secretary to Govt.

17.12.17

To

The Comptroller, Mysore Govenment
" Finl. Secy. to Govt.
" Secy. to Govt. Rev. Deptt.
" Secy. P.W.D.
" Rev. Commr. in Mysore.
" Depy. Commrs. of Districts.
" Other Heads of Deptts.

17-12-17

3PB—20,000—7-7-14

TMK.

Draft 3

Subject:- Mr.Datta's proposals for simplification of Accounts of Civil Officers in charge of Public Works.

Proceedings of the Govt of H.H.The Maharaja of Mysore.

---

R e a d :-

Note dated 15th August 1917 from Mr.K.L.Datta, Special Officer on the subject of simplification of Accounts of Civil Officers in charge of Public Works.

---

Order No.

Dated Bangalore

Under the existing arrangement in force at present, the Deputy Commissioners of Districts act as Public Works Disbursers in regard to minor Civil and Irrigation works. Civil Works costing upto Rs 250 are sanctioned & executed by the Civil Officers themselves, those above that limit being sanctioned and carried out by the Public Works Department. The restoration of all minor tanks under the charge of Deputy Commissioners when the estimate for each work does not exceed limit of Rs.2,500. The estimates are prepared in the Civil Department and are sanctioned by the Deputy Commissioners up to Rs.1,000 and by the Revenue Commissioner up to Rs.2,500. As regards earthwork to restored tanks, there is no limit to the Deputy Commissioners' powers of sanction, except that estimates exceeding Rs.500 are required to be checked and the work done tested by Executive Engineers.

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

was after this convention the procedure in respect of small local works costing less than Rs 2,500 admitting ~~of~~ much simplification. Mr Dastur suggested that (as at A on page 37 draft)

Para 3 (as revised on the page)

13.

Government in their Order, No.P. 9425-36 P.R.[illegible]-17 dated 10th March 1917, ~~issued recently~~, have delegated the duty of checking measurements of Marahmat and Tank Works fully wholly to the Officers of the Revenue and Marahmat Departments in the case of all works -- costing up to Rs.2,500, the Public Works Department ordinarily have nothing to do with the check measuring of these works.

Under Government Order, No.P.2440-97 P.R.408-14-40 dated 29th August 1916, all Irrigation works costing over Rs.2500 are and to be executed by the Public Works Department, ~~and have to follow~~ the -- Public Works Code rules being followed

2. In his note read above ~~the Special Officer~~ Mr Datta, ~~has~~ pointed out that the -- present system of accounting for -- expenditure relating to Civil and -- Irrigation Works in charge of Civil Officers which is in the same detail as in respect of large works in charge of Public Works Officers, ~~that as regards Civil Works it is unnecessary to~~ -- ~~account for the small works in charge of Civil Officers in the same detail as in the Public Works Department as~~ to maintain a register of works ~~of these~~; that the construction of all petty buildings and ordinary repairs to all Civil buildings within their limits of sanction may be carried out by Civil Officers concerned, provided that in the latter case such repair works do not involve any structural alterations to

2 As regards civil works I recommend as Mr. Datta that it is not necessary

to buildings in charge of Public Works Officers and are confined to trifling items, and that the simpler system of accounts in force in Madras charging such works as contingencies of the -- department concerned and paid for in a single bill may, with advantage, be -- adopted in Mysore. As regards ~~Irrixxxxx~~ Irrigation works also he suggested that ~~a similar procedure may perhaps be -- adopted, that works below the limit of 2500 viz., be accounted from the Civil Department and~~ preparation of accounts in the Public Works Department ~~with all their attendants~~ registers and documents ~~be avoided~~. He also pointed out that the cost of Harahmat Establishment employed for supervision of works executed by Civil Officers ~~is~~ was disproportionately large and ~~was~~ -- suggested some reduction in that establishment till the scheme for the -- restoration and maintenance of ~~tanks~~ was matured and ~~their~~ execution ~~is taken up more expeditiously than at present~~ in accordance with the decision of Government to prusue a vigorous policy in this matter.

Government agree with ~~the Special Officer~~ that the accounting of expenditure relating to Civil Works may be simplified as proposed by him and that expenditure on petty construction and repairs of buildings in charge of Civil officers, as well as repairs to buildings in

charge of the Public Works Department, not involving any structural alterations, executed by Civil Officers should be treated as contingent expenditure of the Department, incurring it as provided for in Clause 3 of appendix B.B.B.B. of the Civil Account Code Volume I, and that the present -- elaborate procedure of accounting for these works under the Public Works system of accounts be dispensed with.

5. As regards minor Irrigation works costing more than Rs.2500/- in respect of which also a simpler system of account procedure is suggested by the Special Officer, Government -- generally accept his suggestion but, they consider that as these works are likely to be paid for on more than one bill, a register of work, in form B as amended appended in the several month should be maintained as recommended by the Revenue Commissioner.

6. Government accept also the -- simpler system of adjustment and audit proposed by him in regard to the contributions by ryots in respect of the construction and restoration of minor tanks.

Orders have already been passed in Government order No.Fl.[illegible]33-32/G.F. 90.17.4 dated 24th April 1918 in regard to the procedure for accounting for recoverable expenditure on --

maintenance and restoration ~~of~~ - ~~recovery~~ and for agreement of figures on the books of the ~~Revenue~~ Department, the Treasury and the Comptroller's office. This procedure ~~accounting the work~~ followed in the P.W.D.

5. The Comptroller will issue the necessary subsidiary instructions for the guidance of all officers concerned.

6. The question of the revision of Marahmat Establishment of the Deputy Commissioners raised in Paras 10 to 14 of ~~the Special Officer's~~ Mr Daffodil's note is ~~--~~ separately under consideration.

27.7.19

16.9.19

Financial ~~Secretary~~ to Govt.

14/7

To

The Comptroller, Mysore Government.
~~The Financial Secretary to Govt.~~
The Secretary to Govt. Rev. Deptt.
The Secretary, Pubic Works Deptt.
The Revenue Commissioner in Mysore.
The Deputy Commissioners of District
The Other Heads of Departments.

MK.

F O R M. A.

Register of Special Charges for the year 19 - 19

| Orders sanctioning Expenditure. | | | | | Note of Audit. (Rupees) | | | Remarks. |
|---|---|---|---|---|---|---|---|---|
| Issuing - Authority | No. | Date | Substance of order. | Amount of sanction. | No. of -- Voucher. | Month. | Amount. | Reference to objection, etc |
| | | | | | | | | |

22/12/12

D R A F T.

Memorandum of Instructions regarding simplification of Accounts of Civil Officers in charge of Public Works.

---

Class of minor Civil and Irrigation works executed by Civil Officers. Existing practice.

Deputy Commissioners of Districts and other Civil Officers act as Public Works Disbursers in regard to minor Civil and Irrigation works. Minor Civil works costing up to Rs.250 are at present sanctioned and executed by the Civil Officers themselves, those above the limits being sanctioned and carried out in the Public Works Department. The restoration of all minor tanks is executed by Deputy Commissioners up to a limit of Rs.2500 The estimates are prepared in the Civil Department and are sanctioned by the Deputy Commissioners up to Rs.1000 and by the Revenue Commissioner up to Rs.2500. As regards earth-work to restored tanks, there is no limit to Deputy Commissioners' powers of sanction except that estimates exceeding Rs.500 are required to be checked and the work done tested by Executive Engineers.

Government in their order No.R.9425-36/L.R. - - 36-16-17 dated 10th March 1917 issued ~~recently~~, have delegated the duty of checking measurements of Maramat and Tank Works wholly to the Officers of the Revenue and Maramat Departments in the case of all works costing up to Rs.2500, the Public Works Department ordinarily having nothing to do with the check measuring of these works.

4 Y

Raising of limit of Minor civil works up to Rs.2500.

2. As regards Civil Works the limit up to which minor works may be executed by Civil Officers -

Officers is raised to Rs.2500. The construction of all petty buildings and ordinary repairs to all - - civil buildings up to the limit of Rs.2500 should be carried out by Civil Officers concerned with but -- few exceptions and accounted for as "Petty Construction and Repairs", provided that such works do not involve any structural alterations to buildings in- charge of the Public Works Department and that the repairs of roofs are confined to trifling items. Under this arrangement, Civil Officers may, in the case of buildings in charge of the Public Works Department, carry out any ordinary repairs which will not affect the capital cost of the buildings, all - structural additions and alterations irrespective - of the amount of their cost being executed by or -- with the approval of the Public Works Officers in - charge. Civil Officers should seek the assistance of the Public Works Department whenever they consider that the works undertaken by them require professional supervision.

Simplicity of account system as regards Civil Works now - sanctioned.

3. It is unnecessary to account for - the minor civil works, in charge of Civil Officers, in the same detail as in the case of large works in - charge of Public Works Officers or to maintain a register of works for them. Such works need not be - accounted for in the Register of Works and Schedules of Expenditure, need not be posted into Sub-Registers and audited and scrutinised in accordance with Public Works Rules. Such works should be charged as contingencies of the Department concerned and generally -- paid for in a single bill. An estimate should of -- course -

of-course be prepared and sanctioned in every case as at present, but the check in the Audit Office - should be confined to seeing that it is not exceeded

Accounts and registers to be maintained by Civil -- Officers.

4. The Civil Officers will maintain the following accounts and registers :-

1. A permanent advance register for expenditure on works;
2. Duplicate of Bills encashed at Treasuries
3. Register of Bills drawn;
4. A Register (in Form No.104 of the Civil - Account Code. Volume II)-form A appended.
5. Register of Daily receipts, issues and -- balances of tools and plant.
6. Monthly return of receipts, issues and -- balances of tools and plant.
7. Yearly return of receipts, issues and -- balances of tools and plant.
8. Measurement Books.
9. Progress reports.
10. Completion reports.
11. Indents for stores.
12. Copies of estimates;
13. Copies of agreements;
14. Schedules of rates;

5. As in the case of Public Works Officers, a Civil Officer in charge of Public Works will not - be placed, ~~in future~~, in funds by means of Letters - of Credit, but all his payments will be made on -- vouchers passed for payment at treasuries. Bills in recoupment of his permanent advance will be similarly drawn on treasuries. It will not be necessary for - him -

him to render any separate accounts to the Comptroller, in respect of works executed under his control except a monthly extract from his register of bills drawn. Ordinarily, payments will be made in one -- single bill for work done on a form similar to Public Works Form No.15. If more than one bill is absolutely necessary, the expenditure on a previous -- bill or bills will be brought forward in the new bill

6. In the audit office no register of works need be maintained but a register will be maintained in Civil Account Code Volume II Form No.104 which will enable a comparison to be made of the expenditure actually incurred with the sanctioned estimates and the last bill will contain a completion certificate. The Comptroller will get the vouchers after payment with the Treasury Accounts and will classify and debit the charges to the proper heads direct -- with reference to the vouchers.

x. Form A appended.

(Copy A)

Minor Irrigation Works. 7. As regards Irrigation - Works a similar procedure will be adopted and de--- tailed compilation dispensed with except that a register of works in Form B appended will be maintained in the Office of the Civil Officers. Under Government Order No.R.2440-87/L.R.408-14-40 dated 29th - - August 1916, all works costing over Rs.2500 are to be executed by the Public Works Department and have to follow the Public Works Code Rules. Works below this limit should be accounted for in the Civil Department and preparation of accounts in Public Works Forms with all their elaborate registers and document avoided.

Copy B.

4. B

Adjustment - -

Adjustment of Contribution by raiyats towards the cost of works in respect of the construction and restoration of minor tanks.

8. Under paras 9, 10 and 14 of the Rules appended to Government Order No.R.2440-87/L.R.408-14-40 dated the 29th August 1916 these works should not be started before the contribution is recovered or necessary agreements are taken to treat it as loan. Government in their Order of 10th March 1917 have allowed discretion to Deputy Commissioners to start works in Special cases in anticipation of the receipt of the contribution, if the raiyats execute an agreement binding themselves to pay the contribution within a specified time not exceeding five years from the date of the starting of the work and also accept in special cases contribution in the shape of labour or partly labour and partly cash. Cases in which contribution is recoverable from the raiyats should be dealt with under one or other of the three following cases :-

(1) Cases in which contribution is recovered,

(2) Those in which it is treated as loan,

(3) Cases coming under the Government Order of 10th March 1917.

In the first of the above three cases, if the contribution is not paid within a specified time, the balance due should be treated as an advance or loan and the work commenced at once. In case (2) above, the contribution due will be treated as loan and in case (3) contribution in the shape of labour will be credited to works.

Simpler system of audit prescribed. 9. The accounting of expenditure in all these cases should be simple.

In - -

x Form A appended. In the register maintained (Form No.104 of the Civil Account Code Volume II) in the column for amount of sanction, two-thirds of the sanctioned estimate will be entered and the remaining one-third will be shown as contribution recoverable or loan or both. The auditor passing the bills will charge two-thirds to the final head and the balance to the contribution if any or contribution and loan. In the

x Form A appended. Register (Form No.104 Civil Account Code Volume II) he will enter in the column for amount the gross amount of the bill and show by minus entry the amount charged to contribution and loan. Charges for earth-work which are wholly recoverable from raiyats will be

~~x Form A appended.~~ shown by minus entries in ~~Form No.104 Civil Account Code Volume II~~ and debited to advances. These deposit and advance transactions should be dealt with in the same section which audits the Work Bills.

Contribution recovered before a work is commenced will be credited to a Special Deposit head in the Treasury Accounts, and the Treasury will have no further concern with this class of deposits, the repayment being noted in Special Deposit Registers maintained in the Work Audit sections of the audit Office after the work bills are audited as stated above.

The contribution paid by the raiyats under the Government order of the 10th March 1917, after a work has commenced, either during its progress or after its completion, will be credited to advances and not to deposits.

The Advances or Loans to be recovered will be the amounts charged in the bills passed by the Work Audit section and the recovery of the Advances and Loans should be watched in respect of each work and in reference to rules issued by the Revenue Department

Proceedings of the Government of His Highness
the Maharaja of Mysore.

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Order. dated.

The simplified procedure suggested by Mr. Datta in his note dated the 15th August 1917 in regard to Repair and Minor Original Works carried out by the Inspector General of Police and the Chief Commandant as Public - Works Disbursers will be brought into effect from ~~the~~ 1st July 1923. 2) The system of adjustment and audit recommended by him in respect of contributions by ryats for construction and restoration of Minor Tanks should also be adopted from the same date.

The chief Engineers, Irrigation and Roads & Buildings and the Comptroller are requested to consider the desirability of simplying for , on the lines suggested by Mr.Datta, the accounting procedure in regard to works costing not more than Rs.25,00/-, whether classified under Irrigation or under Roads & Buildings.

27/3/23 Financial Secretary to Govt.

To

No. 39.

# PROPOSALS FOR SIMPLIFICATION OF ACCOUNTS OF CIVIL OFFICERS IN CHARGE OF PUBLIC WORKS.

# PROPOSALS FOR SIMPLIFICATION OF ACCOUNTS OF CIVIL OFFICERS IN CHARGE OF PUBLIC WORKS.

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# PROPOSALS FOR SIMPLIFICATION OF ACCOUNTS OF CIVIL OFFICERS IN CHARGE OF PUBLIC WORKS.

Class of minor Civil and Irrigation works executed by Civil Officers.

In the Mysore State, Deputy Commissioners of Districts act as Public Works Disbursers in regard to minor Civil and Irrigation works. Civil Works costing up to Rs. 250 are sanctioned and executed by the Civil Officers themselves, those above that limit being sanctioned and carried out in the Public Works Department. The restoration of all minor tanks is executed by Deputy Commissioners up to a limit of Rs. 2,500. The estimates are prepared in the Civil Department and are sanctioned by the Deputy Commissioners up to Rs. 1,000 and by the Revenue Commissioner up to Rs. 2,500. As regards earth-work to restored tanks, there is no limit to Deputy Commissioners' powers of sanction except that estimates exceeding Rs. 500 are required to be checked and the work done tested by Executive Engineers.

Intervention of P. W. Officers, not required.

Government in their Order No. R. 9425-36—L. R. 36-16-17, dated 10th March 1917, issued recently, have delegated the duty of checking measurements of Marahmat and Tank Works wholly to the Officers of the Revenue and Marahmat Departments in the case of all works costing up to Rs. 2,500, the Public Works Department ordinarily having nothing to do with the check measuring of these works.

Simplicity of Madras system and assimilation of Mysore system with that of Madras desirable.

There are two questions which arise in connection with the Civil Officer's accounts *viz.*, (1) the accounting for expenditure relating to Civil and Irrigation works and (2) the charges for establishment employed on the works. As regards Civil Works, it seems unnecessary to account for the small works, in charge of Civil Officers, in the same detail as in the case of large works in charge of Public Works Officers or to maintain a register of works for them. In Madras, the construction of all petty buildings and ordinary repairs to all civil buildings up to a limit of Rs. 2,500 are carried out by Civil Officers concerned with but few exceptions and are accounted for as 'Petty Construction and Repairs', provided that such works do not involve any structural alterations to buildings in charge of the Public Works Department and that the repairs of roofs are confined to trifling items. Under this arrangement, Civil Officers may, in the case of buildings in charge of the Public Works Department, carry out any ordinary repairs which will not affect the capital cost of the buildings, all structural additions and alterations irrespective of the amount of their cost being executed by or with the approval of the Public Works Officers in charge. Civil Officers may seek the assistance of the Public Works Department whenever they consider that the works undertaken by them require professional supervision. The object of these provisions is to relieve the Public Works Department of a great deal of the work which would be caused by the scrutiny of small estimates without any commensurate advantage. It is also the intention that small works need not be accounted for in the Register of Works and Schedules of Expenditure, posted into Sub-Registers and audited and scrutinised in accordance with Public Works Rules. Such works are charged as contingencies of the Department concerned and are generally paid for in a single bill. It is suggested that a similar procedure should be introduced in Mysore also and a saving of work effected. An estimate should of course be prepared and sanctioned in every case as at present, but the check in the Audit Office should be confined to seeing that it is not exceeded. As regards Irrigation Works, it is a question if they cannot also be dealt with as 'Works of Petty Construction and Repairs' and detailed compilation dispensed with. Under Government Order No. R. 2440-87—L. R. 408-14-40, dated 29th August 1916, all works costing over Rs. 2,500 are to be executed by the Public Works Department and have to follow the Public Works Code Rules. Works below this limit may therefore be accounted for in the Civil Department and preparation of accounts in

s. a.

Public Works Forms with all their attendant registers and documents avoided. Minor Irrigation Works of the Revenue Department in Madras are not accounted for in the Public Works Department except when they are specially handed over to that department for execution and it does not appear that there are any special grounds for a different procedure here.

4. If the above proposal is approved, it will be necessary for Civil Officers to maintain only the following accounts and registers :—

Accounts and registers to be maintained by Civil Officers.

1. A permanent advance register for expenditure on works.
2. Duplicate of Bills encashed at Treasuries.
3. Register of Bills drawn.
4. A register in Form No. 104 of the Civil Account Code.
5. Register of Daily receipts, issues and balances of tools and plant.
6. Monthly return of receipts, issues and balances of tools and plant.
7. Yearly return of receipts, issues and balances of tools and plant.
8. Measurement books.
9. Progress reports.
10. Completion reports.
11. Indents for stores.
12. Copies of estimates.
13. Copies of agreements.
14. Schedules of rates.

As in the case of Public Works Officers, a Civil Officer will not be placed, in future, in funds by means of Letters of Credit, but all his payments will be made on vouchers passed for payment at treasuries. Bills in recoupment of his permanent advance will be similarly drawn on treasuries. It will not be necessary for him to render any separate accounts to the Comptroller, in respect of works executed under his control except a monthly extract from his register of bills drawn. Ordinarily, payments will be made in one single bill for work done on a form similar to Public Works Form No. 15. If more than one bill is absolutely necessary, the expenditure on a previous bill or bills will be brought forward in the new bill. In such cases, no register of works need be kept in the Civil Officer's Office or in that of the Comptroller. In both Offices, a register will be maintained in Civil Account Code Form No. 104 which will enable a comparison to be made of the expenditure actually incurred with the sanctioned estimates and the last bill will contain a completion certificate. The Comptroller will get the vouchers after payment with the Treasury Accounts and will classify and debit the charges to the proper heads direct with reference to the vouchers.

7. The question as to how the raiyats' contribution of one-third of the estimated cost of works in respect of the construction and restoration of minor tanks should be exhibited in the accounts has to be considered. Under paras 9, 10 and 14 of the Rules appended to Government Order No. R. 2440-87—L. R. 408-14-40, dated the 29th August 1916, these works should not be started before the contribution is recovered or necessary agreements are taken to treat it as loan. Contributions are generally recovered in instalments, neither the number of instalments nor the period within which they are recoverable being fixed. There are therefore a very large number of works which have either not been executed or are incomplete for indefinite periods owing to the non-recovery in full of contribution due from raiyats, and these are outstanding in the deposit schedules for a number of years, some of them for as many as five and six years. To remedy this, Government in their Order of 10th March 1917 have allowed discretion to Deputy Commissioners to start works in *Special* cases in anticipation of the receipt of the contribution, if the raiyats execute an agreement binding themselves to pay the contribution within a specified time not exceeding five years from the date of the starting of the work, and also accept in special cases contribution in the shape of labour or partly labour and partly cash. It is doubtful if this order will have the desired effect and go to materially minimise the number of cases in which works remain unexecuted owing to the non-payment of the contribution by the raiyats as it contemplates only special cases, and in all ordinary cases, the existing practice will necessarily continue. The impracticability of extending the scope of the above order generally to all cases in which there is difficulty in recovering the contribution

Adjustment of contributions by raiyats

from the raiyat, implies the inability on the part of the raiyat to pay the contribution, and for practical purposes, cases in which contribution is recoverable from the raiyats should be dealt with under one or other of the three following cases :—

(1) Cases in which contribution is recovered,

(2) those in which it is treated as loan,

(3) cases coming under the Government Order of 10th March 1917.

In the first of the above three cases, if the contribution is not paid within a specified time, the balance due should be treated as an advance or loan and the work commenced at once. In case (2) above, the contribution due will be treated as loan and in case (3) contribution in the shape of labour will be credited to works.

Simpler system of audit suggested.

6. Under the above procedure, the accounting of expenditure becomes simple. In the register maintained (Form No. 104 of the Civil Account Code) in the column for amount of sanction, two-thirds of the sanctioned estimate will be entered and the remaining one-third will be shown as contribution recoverable or loan or both. The auditor passing the bills will charge two-thirds to the final head and the balance to the contribution if any or contribution and loan. In the Register (Form No. 104) he will enter in the column for amount the gross amount of the bill and show by minus entry the amount charged to contribution and loan. Charges for earthwork which are wholly recoverable from raiyats will be shown by minus entries in Form No. 104 and debited to advances. At present these deposit and advance transactions are dealt with in the Deposit and Loan sections for further action and separate transfer entries are prepared each month furnishing all the particulars for the guidance of the loan and deposit section. It would be convenient if the whole work is done in one and the same section, the Audit Registers (Form No. 104) and the loan and the advance registers being maintained by it. The Loans, Deposits and Advances connected with contribution and restoration of minor tanks are of a special nature and their payment or recovery may be watched by the Section which audits the Work Bills.

7. Contribution recovered before a work is commenced will be credited to a Special Deposit head in the Treasury Accounts, and the Treasury will have no further concern with this class of deposits, the repayment being noted in special Deposit Registers maintained in the Work Audit sections of the audit Office after the work bills are audited as stated above.

8. The contribution paid by the raiyats under the Government Order of the 10th March 1917, after a work has commenced, either during its progress or after its completion, will be credited to advances and not to deposits.

9. The Advances or Loans to be recovered will be the amounts charged in the bills passed by the Work Audit section and the recovery of the Advances and Loans should be watched in respect of each work and in reference to rules issued by the Revenue Department regulating their grant and recovery.

Establishment employed for supervision of works executed by Civil Officers disproportionately large.

10. The second point which requires comment is the large cost of the establishment employed on the supervision of the Marahmat Works. From the appended statement A, it will be seen that the cost of the Public Works establishment under Civil Officers has grown very largely during the last three years. The actual cost of the works amounted in these three years to Rs. 1,25,740, Rs. 1,17,636 and Rs. 1,28,970, but the cost of the establishment excluding tank inspectors has grown from Rs. 19,698 in 1913-14 to Rs. 41,228 in 1914-15 and Rs. 75,452 in 1915-16, while the cost of Tank Inspectors amounted in the three years to Rs. 14,211, Rs. 15,771 and Rs. 18,076 respectively. In the last year, excluding Tank Inspectors, the lowest percentage of cost of the establishment was in Kolar, where it amounted to 36·46 per cent. of the total expenditure while in Chitaldrug, Mysore and Kadur it was as much as 114·63, 98·20 and 146·83 per cent of the expenditure on works, repairs, etc. The percentages in the previous years were also very high in these three districts though it was below 20 in Tumkur. The establishment charges represent only the salaries, travelling allowances and contingencies of the Assistant Engineers, Sub-Overseers, etc., and do not include any share of the salaries, etc., of Deputy Commissioners, Assistant Commissioners and Amildars which are entirely debited to the Revenue Department. If these

are also taken into account, the charges would be much higher and out of all proportion to the expenditure incurred and the number and magnitude of the works executed. It is for the consideration of the Government whether economy cannot be effected in the existing establishment compatible with the out-turn of the work. To an outsider, the cost of establishment seems to be preposterously large compared with the work turned out. The details of the different classes of charges are shown in statement B annexed.

11. A glance at this statement will show that the charges are inordinately high under every class. The percentages of the different classes of establishment charges to the cost of the works in 1915-16 are as follows:—

| | | | |
|---|---|---|---|
| Supervision | ... | ... | 16·4 |
| Lower Subordinates | ... | ... | 7·5 |
| Tank Inspectors | ... | ... | 14·0 |
| Office establishment | ... | ... | 12·7 |
| Travelling allowance | ... | ... | 20·3 |
| Contingencies | ... | ... | 1·6 |
| | | Total ... | 72·5 |

Expenditure on travelling allowance out of all proportion to expenditure on works.

12. The cost of the supervising staff and the Lower Subordinate and the Office establishment is *prima facie* disproportionately large, while the expenditure on travelling allowance is out of all proportion to the expenditure incurred on the works themselves. Practically every Officer draws travelling allowance on an average more than 50 per cent of the salary drawn by him throughout the year. In most of the cases, the officers should be allowed a fixed travelling allowance of about 25 to 30 per cent of pay and should be required to be away from headquarters for about twenty days in the month.

Decision of Government to pursue a vigorous policy in regard to restoration and maintenance of tanks.

13. Minor tanks abound in the State and form an important part of its Irrigation system and the agricultural prosperity of the people is intimately bound up with their preservation in a satisfactory condition. It is therefore largely the duty of the people as well as the Government to maintain these tanks and Government have accordingly recognised the necessity of stimulating private enterprise and of pursuing a vigorous policy in future in regard to their restoration and maintenance. The following rules were accordingly laid down in Government Order No. R. 5042-89—L. R. 408-14-1, dated 11th December 1914.

"To carry out the policy now laid down, Government are prepared to find the extra money required for a vigorous prosecution of the works. On a rough calculation, that is, taking the average cost at Rs. 800 per tank, the outlay necessary for restoring 1,000 tanks a year will amount to about Rs. 8 lakhs. Of this amount, the contribution from the people will come to Rs. $2\frac{2}{3}$ lakhs and the Government share will be Rs. $5\frac{1}{3}$ lakhs. At present, Government are spending about Rs. 2 lakhs annually for the restoration of minor tanks and the additional amount, *viz.*, $3\frac{1}{3}$ lakhs will be provided for gradually in the Budget as required. The working out of this programme will involve an expenditure of over a crore of rupees in the next twenty years."

Expectation of Government not realised notwithstanding employment of a large establishment.

14. It was hoped that 1,000 tanks would be repaired annually and Government expressed its willingness to allot Rs. $5\frac{1}{3}$ lakhs every year and expected that the raiyats would contribute Rs. $2\frac{2}{3}$ lakhs and that thus a sum of Rs. 8 lakhs would be sufficient every year. In this view a large establishment was sanctioned with effect from 1st January 1915. But there has been no appreciable increase in the actual expenditure on tank restoration works yet. It is therefore for consideration whether the large expenditure which has been incurred on establishments is not wasteful and whether the establishments ought not to be reduced pending the maturing of schemes by the Revenue authorities. The investigation and maturing of the schemes should not require the enormous establishment which is now entertained. The establishment under all classes appears to be unusually large and capable of being substantially reduced pending the maturity of the schemes. The Office establishment also is unnecessarily high and appears to be capable of a large reduction; one or two clerks at the most for each district ought to be ample for the present. The work required to be done by them is certainly

Necessity of reducing establishment till schemes are matured and their execution under taken more vigorously.

not heavier than the work in a Sub-Divisional Office of the Public Works Department. In my Public Works Note, I have explained how one clerk should be able to manage the work of a Sub-Division. In a similar way, there cannot ordinarily be work for more than one in a District in connection with the Public Works executed by the Civil Officers in it, and there is no necessity for a clerk under each Sub-Overseer. One Supervising officer, generally an upper subordinate, ought also to be capable of taking charge of the works in several districts in the State. The number of appointments of lower subordinates should also be reduced, and that of Tank Inspectors should be gradually raised as the number of tanks actually restored is increased. As mentioned above, it is extremely doubtful whether Government is actually getting its money's worth from the employment of so large an establishment in this Department. It should be possible for the present to reduce the total establishment charges to about one-half of their present standard and the scale raised gradually as the number of tanks actually restored increases in number. In Government Order No. R. 2440-87—L. R. 408-14-40, dated 29th August 1916, it has been ordered that a fourth grade Public Works Accountant should be posted in every District to look after the accounts work. This also appears to me to be quite unnecessary. The work is of a very simple kind and I can see no reason for employing a highly trained accountant for it. Similar work is done by ordinary clerks in every ordinarily large Civil Office and it has never been considered necessary to post a senior accountant in any of these Offices.

K. L. DATTA.
15-8-17.

"A."

Statement showing total cost of Marahmat including Civil etc. works and of the Establishment employed from 1913-14 to 1915-16.

| Districts | 1913-14 | | | 1914-15 | | | 1915-16 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Total cost of works | Establishment | Percentage | Total cost of works | Establishment | Percentage | Total cost of works | Establishment | Percentage |
| | Rs. | Rs. | | Rs. | Rs. | | Rs. | Rs. | |
| Bangalore ... ... | 16,818 | 3,861 | 22·96 | 30,129 | 8,213 | 27·26 | 21,124 | 11,772 | 55·70 |
| Kolar ... ... | 25,146 | 5,357 | 21·32 | 25,961 | 8,750 | 33·70 | 28,608 | 13,310 | 46·53 |
| Tumkur ... ... | 31,831 | 4,918 | 15·45 | 19,115 | 8,133 | 42·55 | 19,764 | 11,855 | 59 98 |
| Chitaldrug ... ... | 9,129 | 4,370 | 47·87 | 8,789 | 7,901 | 89·90 | 10,740 | 14,351 | 133·65 |
| Mysore ... ... | 5,166 | 4,835 | 93·59 | 6,712 | 7,560 | 12·62 | 9,438 | 12,177 | 128·00 |
| Hassan ... ... | 13,176 | 4,191 | 31·81 | 7,345 | 5,477 | 74·56 | 16,454 | 11,565 | 70·29 |
| Shimoga ... ... | 17.749 | 3,800 | 21·41 | 14,319 | 6,482 | 45·27 | 18,086 | 10,231 | 56·57 |
| Kadur ... ... | 6,725 | 2,577 | 38·32 | 5,265 | 4,483 | 85·15 | 4,756 | 8,257 | 173·61 |
| Total ... | 1,25,740 | 33,909 | 26·97 | 1,17,636 | 56,999 | 48·45 | 1,28,970 | 93,628 | 72·52 |

Distribution of expenditure on works incurred by Deputy Commissioners.

| Year | Tank Works | Civil Works | Cess Fund | Total |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| 1913-14 ... ... | 1,12,034 | 13,706 | ... | 1,25,740 |
| 1914-15 ... ... | 1,06,151 | 11,485 | ... | 1,17,636 |
| 1915-16 ... ... | 1,08,949 | 12,116 | 7,905 | 1,28,970 |

Distribution by Districts of the expenditure on Tank Works (including outlay charged to contribution).

| Districts | 1913-14 | 1914-15 | 1915-16 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Bangalore ... ... | 15,201 | 28,788 | 19,550 |
| Kolar ... ... | 22,382 | 25,057 | 26,669 |
| Tumkur ... ... | 30,835 | 17,848 | 17,507 |
| Chitaldrug ... ... | 6,737 | 6,805 | 5,468 |
| Mysore ... ... | 3,280 | 5,094 | 7,353 |
| Hassan ... ... | 11,102 | 6,361 | 11,718 |
| Shimoga ... ... | 16,263 | 12,968 | 15,928 |
| Kadur ... ... | 6,234 | 3,230 | 4,756 |
| Total ... | 1,12,034 | 1,06,151 | 1,08,949 |

## "B."

Details of the cost of establishment charges for Marahmat Works during 1913-14, 1914-15 and 1915-16.

| Districts | Assistant Engineer | | | Upper Subordinate | | | Lower Subordinate | | | Petty Establishment (Tank Inspectors) | | | Office Establishment | | | Travelling Allowance | | | Contingencies | | Total | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1913-14 | 1914-15 | 1915-16 | 1913-14 | 1914-15 | 1915-16 | 1913-14 | 1914-15 | 1915-16 | 1913-14 | 1914-15 | 1915-16 | 1913-14 | 1914-15 | 1915-16 | 1913-14 | 1914-15 | 1915-16 | 1914-15 | 1915-16 | 1913-14 | 1914-15 | 1915-16 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Bangalore ... | ... | 1,256 | 2,120 | ... | ... | ... | 600 | 852 | 1,092 | 1,832 | 2,396 | 2,411 | 669 | 1,286 | 2,052 | 760 | 1,328 | 3,818 | 1,095 | 286 | 3,861 | 8,213 | 11,779 |
| Kolar ... ... | ... | 1,269 | 2,420 | 300 | 190 | ... | 420 | 922 | 1,805 | 2,593 | 2,909 | 2,880 | 612 | 1,425 | 2,552 | 1,432 | 2,035 | 3,261 | ... | 392 | 5,357 | 8,750 | 13,310 |
| Tumkur ... ... | ... | 1,298 | 1,680 | 1,035 | 377 | ... | ... | 951 | 1,773 | 1,874 | 2,008 | 2,506 | 621 | 1,122 | 2,341 | 1,388 | 2,377 | 3,359 | ... | 196 | 4,918 | 8,133 | 11,855 |
| Chitaldrug ... | ... | 2,112 | 4,470 | ... | ... | ... | 600 | 693 | 1,080 | 2,110 | 1,828 | 2,043 | 427 | 914 | 1,935 | 1,233 | 2,354 | 4,282 | ... | 494 | 4,370 | 7,901 | 14,354 |
| Mysore ... ... | ... | ... | ... | 600 | 1,395 | 2,441 | 240 | 935 | 1,461 | 2,435 | 2,529 | 2,909 | 535 | 1,205 | 2,322 | 1,025 | 1,496 | 2,821 | ... | 223 | 4,835 | 7,560 | 12,177 |
| Hassan ... ... | ... | ... | ... | ... | 792 | 3,480 | 720 | 711 | 892 | 1,434 | 1,782 | 2,014 | 552 | 929 | 1,778 | 1,485 | 1,263 | 3,207 | ... | 194 | 4,191 | 5,477 | 11,565 |
| Shimoga ... ... | ... | ... | .. | ... | 1,621 | 2,280 | 595 | 444 | 878 | 1,265 | 1,807 | 2,039 | 638 | 551 | 1,703 | 1,302 | 2,059 | 3,300 | ... | 31 | 3,800 | 6,482 | 10,231 |
| Kadur ... ... | ... | ... | 548 | ... | 1,808 | 1,671 | 720 | 329 | 687 | 668 | 512 | 1,274 | 385 | 824 | 1,594 | 804 | 1,010 | 2,225 | ... | 258 | 2,577 | 4,483 | 8,257 |
| Total ... | ... | 5,935 | 11,238 | 1,935 | 6,183 | 9,872 | 3,895 | 5,837 | 9,668 | 14,211 | 15,771 | 18,076 | 4,439 | 8,256 | 16,327 | 9,429 | 13,922 | 26,273 | 1,095 | 2,074 | 33,909 | 56,999 | 93,528 |

WD 1301—GPB—50—22-8-17

This file which had been linked to L.R file 198-17 re: pension of the Haramukh-Estb in District, may be returned to Fl Secty.

5.3.20 5-3-20 6.3.20

To Financial Secty

Subd

This file which had been ordered by Council to be brought up with the file re Revision of Haramukh Estabt. was linked to that file viz. LR 198-17, as this file is in the stage of being placed before Council along with LR 198-17. But it has been returned to us by Rev. Secty. for orders

V.N. Shirgaonkar

D 5715

G.R.S. III—3]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

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Mr B.L. Narasimmaiah Rev. Secretary

Please let me know in what stage the file re revision of Basavanagudi Extension sketches at present

Mr 12-4-20

The file is before the Rev: Secy. It was one of the files relating to subjects discussed at the Syndicate's meeting.

12.4.20.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G.R.S. III—3]

## Routine Notes.

['To be used only for notes, requisitions, etc., not intended for permanent record.]

---

Draft order re simplification of Accounts of Civil Officers in Charge of P. Works.

Submitted

Many thanks file be sent to the Rev: Secrett. in reference to the Council Resolution of 15/8/19

Please ask the Audit Secty. 16/4/20 they are Dors

To the Acting Supdt: Rev: Secrett. May this be sent to your Secrett: Please see the opinion of the Council Dy. 15-8-19.

17-4-20

The file re: reorganization of the Manahunt establt & revision of rules re: restoration of minor sanads, will be sent to H Secty's table.

The orders of the Dewan on the decision arrived at in the last Dy Comrs' meeting at which the above subject was also discussed are discussed. This file may be retained in H Secty's office. If this is not feasible the file may be returned to Rev: Secty for being linked to the other file.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

22.4.20

To H Secty

D 545

G.R.S. III—3]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

To The Chief Supdt
Rev Secty

for favour of stating at what stage the file re Revision of the Maramat Estabt (CR 198–17) is pending. As this file (Simplification of Account of Civil officers in charge of Public works) is ordered by Council to be brought up along with it, this information is wanted—

V. N.
14/6

T.W.
16/6

The file is under Secy to Under-Secy
16/6 with a draft-order for Consideration
15-6-20

Subd to Under Secy for information

V.N.
16/6

Seen. Please watch the further progress.
16

T.W.
16/6

16/6

*N.B.*—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G.R.S. III—3] ✗ 545 of 19-20.

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

To

The Chief Supdt,
Rev. Scott,

Please see reverse and kindly state ~~sk~~ what stage the file re revision of the Maramat Estab^t (CR 198-17) is pending now.

V.N. 7/9/20 The Subject has been ordered to be brought up when proposals for the re-organization of the P.W. Dept are ready - ie 6 weeks hence.

Supt. Fin. Scott)

rcd 9/9/20

Subd for information with reference to the Under Secy's note of 18-6-20

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

The file is re Subd and ~~ordered to~~ was returned with orders to re-submit after Vacation. The same is now under Subn as directed

S-11-20.

To Accounts & Scott

Supt. Gen. Purposes

Subd 11/9/20

Rec'd

FINANCIAL
5 NOV

Subd for Ue Secy's info

9/9/20

Ue Secy noted to pass

Returning the present file

G.R.S. III—3]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Subject

Dept. Order relating to the simplification of Accounts of Civil officers in charge of Public works.

To Secretariat Rev. Section for kindly noting the present stage of the question

DNO 5463

REVENUE
20 DEC 1920

The file re. reorganization of the Marahmat Establishments under the D.C.'s of districts has been ordered in council to be brought up when proposals for the reorganization of the P.W. Deptt. are ready. The P.W. Secretary is being frequently reminded to intimate the stage of the latter question and it is ascertained that this question is pending disposal with the 1st member and hence the Marahmat revision file is also pending

22.12.20

27.12.20

To Financial Secty

3.1.21

N.B. —Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

To Rev. Secretariat to kindly note the present stage of the question

Submitted for orders

Secy

4.1.

5/1/21

P.S.

G.R.S. III—3]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

The question of the re-organization of the Marathmet establishments under the D.C's & Ds. is still and depends on the pending disposal of the question of re-organization of the P. W. D., which is under the consideration of Govt.

My 22.3.24

H Secy 22-3-24

Called for information in the reference to Secy. enquiry dated 4-3-24

JMM 24-3-24

Please keep this in view.

JP 26/3/24

Note in the Register

To the Rev: Secretary.

Kindly note further stage of the question at A. above.

JMM 1.5.24

Called for information

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

JMM 1.5.24

"SUSPEND B/2" CASES OF THE H. Sectt. BRANCH, I

| No. | Date of receipt | File and Serial No. | Orders on the file "to wait" etc. | The authority ordering it | Date on which such order has been carried out | Remarks |
|---|---|---|---|---|---|---|
| 16 | 30.3.1921 | 0545 19-20 | To keep this file in suspense till called for | O.S 26.3.21 | | |

**Brief subject of the file**

Simplification of Accounts of Civil Officers in charge of Public Works.

D 3459

Please ascertain how the files relating to restoration of mines, mines, repairs of civil buildings etc. have required the preparation of orders of Council have been dispensed with.

25/2

For the Supdt. Records with compliments for favour of furnishing the above information

Mr RR
27-2-22

I do not remember to have seen the two files. Enquiry may be made in the P W D

RR
27/2

For the Supdt. Mr Seek with compts.

KM
27/2

To the Manager P. W. Secrett. for favour of compliance

MM
28-2-22

REVENUE & JUDICIAL SECTT.
R 3968
27 FEB 1922
REVENUE, BRANCH.

78-125
R 302-35
[illegible]
14/3/22

Despatching Clerk.

to the D.W. Regt. & Self has been Sent to Newark with a D.S.N for Salute to H.M. two days back

7-9-22

2o Capt. Rev: Br. with compts Please send a copy of the C.O. or the file.

A.M. 18/10

GRSM.—447

Pending the
Reorgn. of the
P.W.D. Estts, the
Dt. Quarantine
have been ordered
to be kept on
Tin 30-6-22 or
further orders

A.A.K.
17/2
20 Copies Rev: Dr, with Cir
for Hindi noting the staff
in which the case stands
The file
B.M. The question relating
to the proposed transfer
of the Quarantine
Restoration Scheme work

5.5.)

Public works Secretariat. | File No. . of 192 .

Serial No.

No. M. 7082 D) 22-3-22.

Of the two questions, viz (1) restoration of special Pay (2) Repairs of Civil Buildings referred to, Government have passed final orders on the second question in their order no: PW 76-125/B 308-355 dated 8-July 1919 (copy enclosed).

The first question viz restoration of special Pay will be dealt with in the PW. reorganisation scheme.

Wilson Jacob

Manager,
Public Works Dept

Bangalore,
18.3.1922

To,
The Superintendent,
Financial Branch

This may be over till final orders are issued on the Memorial both questions

24/3

1.4.22

To the Supdt. of Rev: for, with compts for kind, stating if orders have since been passed in the matter

Orders have since been issued vide Government Order No. PW 76-125/B 308-355 dated 8-7-1919 (copy enclosed)

Note:- Contn. sheet dated 89

1299-1309 LR 1/5-22

Receipt of the order on the file

10/10/22

13/10

Serial No.

Subj with refee to the Hon'ble Speech's order dated 24. 3. 22-

A copy of the recent order re Minor Tanks Restoration is publish-

27/10/22